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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, et al.,	:
f/k/a General Motors Corp., et al.	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.

09-50026 (REG)

(Jointly Administered)

**NOTICE OF PRESENTMENT OF ORDER
PURSUANT TO 11 U.S.C. § 327(a) AND FED. R. BANKR. P.
2014 AUTHORIZING THE RETENTION AND EMPLOYMENT OF
PRICEWATERHOUSECOOPERS LLP AS SPECIAL ACCOUNTANTS
AND TAX ADVISORS, FOR THE PERIOD JUNE 1, 2009 THROUGH JULY 9, 2009**

PLEASE TAKE NOTICE that upon the annexed Application, dated May 18, 2010 (the “**Application**”), of Motors Liquidation Company (f/k/a General Motors Corporation), as debtor in possession, for an order pursuant to section 327(a) of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 2014 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), authorizing the retention and employment of PricewaterhouseCoopers LLP (“**PwC US**”) as MLC’s special accountants and tax advisors for a limited scope of services and only for the period June 1, 2009 (the “**Commencement Date**”) through and including July 9, 2009, all as more fully set forth in the Application, MLC will present the attached proposed order

to the Honorable Robert E. Gerber, United States Bankruptcy Judge, for signature on **June 1, 2010 at 12:00 noon (Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that any responses or objections to this Application must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the

statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Amy Caton, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Diana G. Adams, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); and (xii) PricewaterhouseCoopers LLP, 225 South Sixth Street, Suite 1400, Minneapolis, Minnesota 55402 (Attn: Andrea Clark Smith), so as to be received no later than **11:30 a.m. on June 1, 2010 (Eastern Time)** (the "**Objection Deadline**").

Unless objections are received by the Objection Deadline, the order may be signed.

Dated: New York, New York
May 18, 2010

/s/ Stephen Karotkin

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**APPLICATION OF MOTORS LIQUIDATION
COMPANY FOR ENTRY OF ORDER PURSUANT
TO 11 U.S.C. § 327(a) AND FED. R. BANKR. P. 2014
AUTHORIZING THE RETENTION AND EMPLOYMENT OF
PRICEWATERHOUSECOOPERS LLP AS SPECIAL ACCOUNTANTS
AND TAX ADVISORS, FOR THE PERIOD JUNE 1, 2009 THROUGH JULY 9, 2009**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation), as debtor in
possession (“MLC”), respectfully represents:

Relief Requested

1. Pursuant to section 327(a) of title 11, United States Code (the
“**Bankruptcy Code**”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the
“**Bankruptcy Rules**”), and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District

of New York (the “**Local Rules**”), MLC seeks entry of an order authorizing the retention and employment of PricewaterhouseCoopers LLP (“**PwC US**”) as its special accountants and tax advisors in connection with these chapter 11 cases for the limited period June 1, 2009 (the “**Commencement Date**”) through and including July 9, 2009 (the “**Engagement Period**”), to perform the MLC Accounting Services (as defined below), and pursuant to three engagement letters between PwC US and MLC, dated January 30, 2008, January 12, 2009, and April 24, 2009 (collectively, the “**Engagement Letters**”).¹

Jurisdiction

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

3. Prior to the Commencement Date, MLC engaged PwC US to perform certain accounting and tax advisory services (collectively, the “**Total Accounting Services**”), as detailed in the Engagement Letters.

4. On July 10, 2009, the first day after the Engagement Period, MLC and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), sold substantially all of their assets to NGMCO Inc. (n/k/a General Motors LLC) (“**New GM**”) pursuant to section 363 of the Bankruptcy Code (the “**363 Transaction**”) and in accordance with that certain Amended and Restated Master Sale and Purchase Agreement, dated June 26, 2009 (the “**MSPA**”).

¹ Copies of the Engagement Letters are not attached to this Application, but have been furnished to the attorneys for the Unsecured Creditors’ Committee, the Asbestos Claimants Committee, the Future Claimants’ Representative, and the Office of the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) on a confidential basis.

5. In the months after the 363 Transaction, MLC and New GM engaged in discussions to determine the proper application of the MSPA to many aspects of these chapter 11 cases, including the MSPA's application to professionals' fees incurred during the Engagement Period. As a result of these discussions, it was determined that of the Total Accounting Services PwC US performed during the Engagement Period, only a portion thereof should be paid by MLC (the "**MLC Accounting Services**"), with the rest to be paid by New GM. The MLC Accounting Services comprise approximately 15% of the Total Accounting Services, and the fees and expenses incurred in respect thereof are approximately \$2,217,000.

6. During the time the foregoing discussions were taking place, the U.S. Trustee was kept apprised of the discussions with respect to the division of the costs of the Total Accounting Services between New GM and MLC and the eventual proposed formal retention of PwC US by MLC once the appropriate division was established.

The Engagement Letters

7. The MLC Accounting Services, a subset of the Total Accounting Services, included the following tasks:

- i) Assisting the Debtors' corporate and accounting staff with the surge of activity and issues associated with the chapter 11 filing and related transactions. This included identification of accounting issues relating to a chapter 11 filing and assistance in validating information provided in the filing of the Debtors' first-day motions.
- ii) Assisted in reviewing that certain Transition Service Agreement (the "**TSA**") by and between MLC and New GM, verifying that all processes were in place to execute TSA-related transactions.
- iii) Provided the Debtors technical accounting advisory support for issues related to dealerships.
- iv) Provided the Debtors' employee benefits staff with technical accounting advisory support related to union contracts.

- v) Assisted the Debtors' controller's staff with the review of the contracts being cancelled or modified.
- vi) Provided on-going technical accounting advisory support for bankruptcy related questions.

8. Pursuant to the Engagement Letters, the Debtors have agreed to indemnify and hold PwC US harmless from and against any and all third-party claims, suits and actions, and all associated damages, settlements, judgments, losses, liabilities, costs and expenses arising from or relating to the MLC Accounting Services, all as more fully described in the Engagement Letters.

9. MLC will compensate PwC US in accordance with the terms and conditions of the Engagement Letters, which provide in relevant part for the following compensation structure:

- (i) PwC US will charge MLC for work performed based on actual hours incurred in performing such work at hourly rates that were in effect when the services were rendered. The hourly rates in effect at the time the applicable services were rendered are as set forth below:

State and Local Tax Services (discounted by 10.0%)

Position	Hourly Rate Ranges
Managing Director/Partner	\$480 - \$600
Manager/Director	\$300 - \$475
Associate/Senior Associate	\$175 - \$295
Paraprofessional	\$80 - \$100

Accounting Advisory Projects

Position	US Technical ²	US Accounting Advisory ³	Other Regions
Partner - Outside US	N/A	N/A	\$590-770
Partner	\$610	\$500	\$500-549
Senior Manager	\$400	\$300	\$293-383
Manager	\$300	\$250	\$242-315
Senior	N/A	\$207	\$204-266
Staff	N/A	\$133	\$131-171
Admin	N/A	\$60	\$60-72

U. S. Special Projects and Selected Accounting Advisory Projects

Position	Accounting	Other	SOX	Global Blended Rate of SOX
Partner - Outside US	N/A	N/A	N/A	\$155
Partner	\$325	\$325	\$325	\$155
Senior Manager	\$216	\$216	\$250	\$155
Manager	\$180	\$180	\$195	\$155
Senior Associate	\$130	\$130	\$160	\$155
Associate	\$100	\$100	\$130	\$155
Admin	\$ 60	\$ 60	N/A	N/A

International Tax Work by Region

Position	China/Hong Kong	Thailand	India	Australia
Partner - Outside US	\$684	\$590	\$590	\$684
Partner	N/A	N/A	N/A	N/A
Senior Manager	\$340	\$293	\$293	\$340
Manager	\$280	\$242	\$242	\$280
Senior Associate	\$238	\$204	\$204	\$238
Associate	\$152	\$131	\$131	\$152

- (ii) In addition, PwC US will seek compensation for any time and actual reasonable expenses (including, without limitation, reasonable legal fees and expenses) that PwC US may incur in

² US Technical refers to Douglas Tanner, three Senior Managers, and any subject matter experts that may be consulted occasionally.

³ US Accounting Advisory refers to all other individuals associated with providing accounting advisory services to MLC and excludes individuals providing SOX, internal audit, or bookkeeping services.

considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any proceedings relating to the Debtors.

10. MLC believes that PwC US's rates are reasonable based upon its capabilities. In addition to the rates set forth above, PwC US customarily charges its clients for costs and expenses incurred, including, but not limited to, telephone and telecopier charges, mail and express mail charges, document processing, photocopying charges, travel expenses as well as non-ordinary overhead expenses such as secretarial overtime.

11. The PwC US professionals that provided the MLC Accounting Services have consulted and will consult with internal PwC US bankruptcy retention and billing advisors to ensure compliance with the requirements of the Bankruptcy Code, as well as to decrease the overall fees associated with the administrative aspects of PwC US' engagement. The services provided by these PwC US bankruptcy retention and billing advisors include, but are not limited to, assistance with: (a) the bankruptcy retention documents; (b) assistance with the required disclosures; (c) assistance with completion of the requisite fee applications; and (d) assistance with compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, any U.S. Trustee guidelines, and orders of this Court. Due to the specialized nature of the services, and consistency between bankruptcy venues, specific billing rates have been established for these bankruptcy retention and billing advisors.⁴

12. Except as set forth in the Declaration of Douglas Tanner, a partner at PwC US, signed on May 18, 2010, annexed hereto as **Exhibit "A"** (the "**Tanner Declaration**"), PwC

⁴ The rate per hour for these PwC US bankruptcy advisors by level of experience are as follows: Partner: \$780; Managing Director: \$650; Director/Senior Manager: \$550; Manager: \$400; Senior Associate: \$290; Associate: \$225 and Paraprofessional: \$100 - \$150.

US has not shared or agreed to share any of its compensation in connection with this matter with any other person, as permitted by section 504 of the Bankruptcy Code.

Disinterestedness of PwC US

13. To the best of the Debtors' knowledge, information and belief, neither PwC US nor any professional employee of PwC US has any connection with or any interest adverse to the Debtors, their creditors, or any other party in interest, or their respective attorneys and accountants, except as may be set forth in the Tanner Declaration.

14. PwC US has informed MLC that PwC US is owed approximately \$465,000 associated with services provided to the Debtors prior to the Commencement Date. PwC US has agreed to waive any and all entitlement to make a prepetition claim against the Debtors with respect to any such fees upon approval of the Application. Accordingly, upon its retention, PwC US will not be a "creditor" of the Debtors within the meaning of section 101(10) of the Bankruptcy Code.

15. Based upon the Tanner Declaration, MLC submits that PwC US is a "disinterested person," as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code. MLC has been informed that PwC US will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise, and if any new relevant facts or relationships are discovered, PwC US will supplement its disclosure to the Court.

The Relief Requested Should Be Approved by the Court

16. Section 327(a) of the Bankruptcy Code provides, in relevant part, that the Debtors "with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the

estate, and that are disinterested persons, to represent or assist” the Debtors in carrying out their duties under the Bankruptcy Code.

17. PwC US is a well respected and experienced professional accounting firm. The Debtors believe that PwC US possesses extensive accounting, tax, and consulting expertise useful in these cases and that PwC US was well-qualified to perform the MLC Accounting Services as provided in the Engagement Letters.

18. Furthermore, PwC US indicated a desire and willingness to act in these chapter 11 cases and render the necessary MLC Accounting Services on the terms set forth in the Engagement Letters and described herein. MLC believes that the services rendered by PwC US were necessary and appropriate for the proper, economic, and efficient administration of these chapter 11 cases and that the fees charged by PwC US were fair and reasonable under the circumstances.

19. Considering the MLC Accounting Services that PwC US provided and the market prices for the services, the Debtors submit that the fee structure (including reasonable reimbursements) is reasonable and fulfills the requirements of Rule 2014-1 of the Local Rules. Furthermore, MLC has been advised that the compensation arrangements provided for in the Engagement Letters are consistent with and typical of arrangements entered into by PwC US with respect to rendering comparable services for clients similar to the Debtors, both in and outside of bankruptcy.

20. Accordingly, the Debtors submit that the retention of PwC US on the terms and conditions set forth in the Engagement Letters and for the limited period noted herein is necessary and appropriate, is in the best interests of their estates, creditors, and all other parties in interest, and should be granted in all respects.

Fee Applications

21. PwC US will file a final fee application for allowance of its compensation and expenses with respect to the MLC Accounting Services, in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, Local Rules and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures as may be fixed by order of this Court, including but not limited to the Court's Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated August 7, 2009 [Docket No. 3711].

Notice

22. Notice of this Application has been provided to PwC US and parties in interest in accordance with the Third Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated April 29, 2010 [Docket No. 5670]. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

23. No previous request for the relief sought herein has been made by MLC to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
May 18, 2010

/s/ Stephen Karotkin
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
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Attorneys for Debtors
and Debtors in Possession

Exhibit A

Tanner Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**DECLARATION OF
DOUGLAS TANNER IN SUPPORT OF THE
APPLICATION OF MOTORS LIQUIDATION
COMPANY FOR ENTRY OF ORDER PURSUANT
TO 11 U.S.C. § 327(a) AND FED. R. BANKR. P. 2014
AUTHORIZING THE RETENTION AND EMPLOYMENT OF
PRICEWATERHOUSECOOPERS LLP AS SPECIAL ACCOUNTANTS
AND TAX ADVISORS, FOR THE PERIOD JUNE 1, 2009 THROUGH JULY 9, 2009**

I, Douglas Tanner, declare:

1. I am a Partner with PricewaterhouseCoopers LLP ("**PwC US**"), an accounting, tax and financial services firm with over 75 offices throughout the United States. For the purposes of this declaration, PwC US is the United States firm of the global network of separate and independent member firms (the "**PwC US Worldwide Organization**") which operate locally in countries around the world. PwC US Worldwide Organization encompasses independent professional services practices conducted by PwC US Worldwide Organization member firms throughout the world. Such firms are members of PricewaterhouseCoopers International Limited ("**PwCIL**"), a UK membership based company that is limited by guarantee, and has no shareholders and no capital. The member firms of PwCIL have agreed to provide certain professional services in accordance with agreed standards, but remain separate

legal entities with each member firm being locally owned and managed. PwC US is a member of PwCIL and maintains offices at 1900 St. Antoine Street, Detroit, Michigan, 48226.

2. I submit this declaration on behalf of PwC US in support of the application (the “**Application**”) of Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”), as debtor in possession¹, in the above-captioned chapter 11 cases for entry of an order, pursuant to section 327(a) of title 11, United States Code, (the “**Bankruptcy Code**”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), authorizing MLC to retain and employ PwC US as special accountants and tax advisors, for the period June 1, 2009 through and including July 9, 2009 (the “**Engagement Period**”). Except as otherwise noted, I have personal knowledge of the matters set forth herein.²

PwC US’ Qualifications

3. PwC US is recognized for its expertise in providing accounting advisory, bookkeeping services and other advice and services relating to certain transactions and ongoing financial reporting. PwC US has, inter alia, (a) diverse experience and in-depth knowledge in the restructuring field; (b) an understanding of the issues involved in complex chapter 11 cases; and (c) the ability to provide the special accounting services that were required in these chapter 11 cases. PwC US has over 30,000 employees in the United States and has a wealth of experience in providing accounting, tax and advisory services with chapter 11 restructuring and other

¹ MLC and its affiliated debtors, as debtors in possession, are herein referred to as the “**Debtors**”.

² Certain of the disclosures used herein relate to matters within the personal knowledge of other professionals at PwC US and are based upon information provided by them.

distressed company circumstances, advising both debtors and creditors throughout the United States.

4. PwC US has acted as special accountants and tax advisors in both in-court and out-of-court restructurings of companies of various sizes across a wide array of industries. PwC US's clients include debtors, creditors, corporate parents, financial sponsors and indenture trustees. Of particular note, PwC US has significant experience with the restructuring of underperforming manufacturers in the automotive industry, including: Cadence Innovation LLC; Chrysler LLC, Collins & Aikman Corporation; Delphi Corporation; Mark IV Industries, Inc.; Meridian Automotive Systems - Composites Operations, Inc.; Plastech Engineered Products, Inc.; and Tower Automotive, Inc.³

5. PwC US has performed professional services for MLC, and its predecessors in interest, since 2002. As a result, PwC US is intimately familiar with MLC's history, financial affairs, business operations and capital structure. This allowed PwC US to provide effective and efficient services during the Engagement Period.

Professional Services Rendered

6. Subject to the approval of this Court, the Debtors requested that PwC US provide advice and services to MLC as special accountants and tax advisors for the Engagement Period. The services were rendered pursuant to the following engagement letters (collectively, the "**Engagement Letters**"):

- (a) that certain engagement letter between General Motors Corporation and PwC US dated January 30, 2008, which states inter alia, that PwC US has agreed to provide recurring state and local tax services as well as consultations on matters involving certain authorities to General Motors Corporation (the "**Tax**

³ PwC US was retained as special accountants and tax advisors in the chapter 11 bankruptcy cases of each of these entities and certain of their affiliates.

Advisor Engagement Letter", attached as Exhibit B-1 to the Application); and

- (b) that certain engagement letter between General Motors Corporation and PwC US dated January 12, 2009, which states, inter alia, that PwC US has agreed to provide services in connection with the evaluation of the accounting, regulatory and financial reporting matters that apply to the ongoing accounting and reporting responsibilities with the United States Securities and Exchange Commission (the "**SEC Accounting and Reporting Engagement Letter**", attached as Exhibit B-2 to the Application); and
- (c) that certain engagement letter between General Motors Corporation and PwC US dated April 24, 2009, which states, inter alia, that PwC US has agreed to provide a certain limited number of staff to work under the direction, control and supervision of General Motors in connection with various accounting activities (the "**Secondee Engagement Letter**", attached as Exhibit B-3 to the Application).

7. PwC US provided tax and accounting assistance and advice on selected accounting, reporting and regulatory matters, as PwC US and MLC deemed appropriate, as well as provided limited staff to MLC (collectively, the "**MLC Accounting Services**"), including the following:

- (a) Assisting the Debtors' corporate and accounting staff with the surge of activity and issues associated with the chapter 11 filing and related transactions. This included identification of accounting issues relating to a chapter 11 filing and assistance in validating information provided in the filing of the Debtors' first-day motions.
- (b) Assisted in reviewing that certain Transition Service Agreement (the "**TSA**") by and between MLC and New GM, verifying that all processes were in place to execute TSA-related transactions.
- (c) Provided the Debtors technical accounting advisory support for issues related to dealerships.
- (d) Provided the Debtors' employee benefits staff with technical accounting advisory support related to union contracts.

- (e) Assisted the Debtors' controller's staff with the review of the contracts being cancelled or modified.
- (f) Provided on-going technical accounting advisory support for bankruptcy related questions.

8. It is my belief that the resources, capabilities and experience of PwC US in advising MLC were beneficial to these chapter 11 cases. As an experienced special accountant and tax advisor, PwC US fulfilled a critical service that complemented the services provided by MLC's other professionals.

9. Notwithstanding any provisions to the contrary in the Engagement Letters, PwC US has agreed that the Court will retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of any order approving the Application.

Compensation and Fee Applications

10. PwC US submits that the most reasonable terms and conditions are those set forth in Engagement Letters. Accordingly, subject to this Court's approval, MLC will compensate PwC US in accordance with the terms and conditions of the Engagement Letters, which provide in relevant part for the following compensation structure:

- (a) PwC US will charge MLC for work performed based on actual hours incurred in performing such work at hourly rates that were in effect when the services were rendered. The hourly rates in effect at the time the applicable services were rendered are as set forth below:

State and Local Tax Services (discounted by 10.0%)

Position	Hourly Rate Ranges
Managing Director/Partner	\$480 - \$600
Manager/Director	\$300 - \$475
Associate/Senior Associate	\$175 - \$295
Paraprofessional	\$80 - \$100

Accounting Advisory Projects

Position	US Technical ⁴	US Accounting Advisory ⁵	Other Regions
Partner - Outside US	N/A	N/A	\$590-770
Partner	\$610	\$500	\$500-549
Senior Manager	\$400	\$300	\$293-383
Manager	\$300	\$250	\$242-315
Senior	N/A	\$207	\$204-266
Staff	N/A	\$133	\$131-171
Admin	N/A	\$60	\$60-72

U. S. Special Projects and Selected Accounting Advisory Projects

Position	Accounting	Other	SOX	Global Blended Rate of SOX
Partner - Outside US	N/A	N/A	N/A	\$155
Partner	\$325	\$325	\$325	\$155
Senior Manager	\$216	\$216	\$250	\$155
Manager	\$180	\$180	\$195	\$155
Senior Associate	\$130	\$130	\$160	\$155
Associate	\$100	\$100	\$130	\$155
Admin	\$ 60	\$ 60	N/A	N/A

International Tax Work by Region

Position	China/Hong Kong	Thailand	India	Australia
Partner - Outside US	\$684	\$590	\$590	\$684
Partner	N/A	N/A	N/A	N/A
Senior Manager	\$340	\$293	\$293	\$340
Manager	\$280	\$242	\$242	\$280
Senior Associate	\$238	\$204	\$204	\$238
Associate	\$152	\$131	\$131	\$152

- (b) In addition, PwC US will seek compensation for any time and actual reasonable expenses (including, without limitation, reasonable legal fees and expenses) that PwC US may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any proceedings relating to the Debtors.

⁴ US Technical refers to Douglas Tanner, three Senior Managers, and any subject matter experts that may be consulted occasionally.

⁵ US Accounting Advisory refers to all other individuals associated with providing accounting advisory services to MLC and excludes individuals providing SOX, internal audit, or bookkeeping services.

11. In addition to the rates set forth above, PwC US customarily charges its clients for costs and expenses incurred, including, but not limited to, telephone and telecopier charges, mail and express mail charges, document processing, photocopying charges, travel expenses as well as non-ordinary overhead expenses such as secretarial overtime.

12. The PwC US professionals that provided the MLC Accounting Services have consulted and will consult with internal PwC US bankruptcy retention and billing advisors to ensure compliance with the requirements of the Bankruptcy Code, as well as to decrease the overall fees associated with the administrative aspects of PwC US' engagement. The services provided by these PwC US bankruptcy retention and billing advisors include, but are not limited to, assistance with: (a) the bankruptcy retention documents; (b) assistance with the required disclosures; (c) assistance with completion of the requisite fee applications; and (d) assistance with compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, any U.S. Trustee guidelines, and orders of this Court. Due to the specialized nature of the services, and consistency between bankruptcy venues, specific billing rates have been established for these bankruptcy retention and billing advisors.⁶

13. PwC US will apply to the Court for allowance of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the U.S. Trustee Guidelines and any additional procedures that may be established by the Court in these cases. PwC US will submit: (a) a narrative summary of each project category describing the services offered, and identifying each professional, the number of hours spent and the amount of compensation requested; and (b) reasonably detailed records of its hourly fees incurred in connection with its services, which will

⁶ The rate per hour for these PwC US bankruptcy advisors by level of experience will be as follows: Partner: \$780; Managing Director: \$650; Director/Senior Manager: \$550; Manager: \$400; Senior Associate: \$290; Associate: \$225 and Paraprofessional: \$100 - \$150. These rates are subject to periodic adjustments.

set forth a description of the services rendered by each professional and the amount of time spent on each date, in one-tenth hour increments. These time descriptions provide parties in interest with sufficient information to review the time entries and evaluate the services provided by PwC US professionals.

Disclosures Concerning Disinterestedness

14. The Debtors provided a Master Retention Checklist to PwC US setting forth certain of the Debtors' creditors and other parties in interest in these chapter 11 cases. In connection with the preparation of this declaration, PwC US reviewed its contacts with the Debtors, their affiliates and certain entities holding large claims against or interests in the Debtors that were made known to PwC US. As of the date hereof, PwC US has reviewed its contacts and connections with the parties in interest in these chapter 11 cases that are listed on Schedule 1 attached hereto. As the Master Retention Checklist lists thousands of creditors and other relationships, PwC US has only provided the categories of the entities it has searched. PwC US' review, completed under my supervision, consisted of queries of an internal computer database containing names of individuals and entities that are present or recent former clients of PwC US to identify potential relationships with the parties provided by the Debtors reflected on Schedule 1.⁷

15. Prior to the June 1, 2009 (the "**Petition Date**"), PwC US initiated an internal restriction on acceptance of new engagements associated with the Debtors given the potential for a chapter 11 filing. This internal restriction required all PwC US and PwCIL engagement teams to pre-clear new engagements and provide disclosure to PwC US regarding current and existing relationships associated with the Debtors and/or related companies.

⁷ Although it is possible that certain affiliate members of the PwC US Worldwide Organization may assist PwC US in connection with PwC US' engagement, because PwC US is the only entity being retained by MLC, we have researched only the electronic client files and records of PwC US and not of the entire PwC US Worldwide Organization to determine connections with entities on Schedule 1.

16. Based on the results of its review, PwC US does not have a relationship with any of the parties in interest listed on Schedule 1 except as follows:

- (a) PwC US has relationships with and has from time to time performed services for or may currently perform services for the parties in interest or affiliates thereof listed on Schedule 2 hereto, in all instances on matters unrelated to these chapter 11 cases, and in which such party does not or did not hold or represent an interest adverse to the Debtors or their estates with respect to the matters and Services for which PwC US was being engaged. PwC US's assistance to these parties has been primarily related to auditing, tax and/or other consulting and advisory services;
- (b) The Debtors have many creditors. From time to time, PwC US may perform or may have performed services for, or maintain other commercial or professional relationships with, certain creditors of the Debtors and various other parties in interest that are adverse to the Debtors, in all instances on matters unrelated to these chapter 11 cases, and in which such party does not or did not hold or represent an interest adverse to the Debtors or their estates with respect to the matters and Services for which PwC US was being engaged;
- (c) PwC US acquired several assets from BearingPoint's Commercial Services practice ("**BearingPoint**"), on June 15, 2009, including, multiple contracts and staff that were already actively serving the Debtors. The BearingPoint services contracts have been assumed and assigned to General Motors Company and include analysis of information technology, both application development and sustain. The BearingPoint services contracts are unrelated to the bankruptcy, and as such, PwC US has not included these services within the Application.
- (d) Additional Disclosures of Services Provided by PwC US to Specific Interested Parties:
 - (i) U.S. Department of Treasury - PwC US provides services to the U.S. Department of Treasury as a preferred professional provider associated with the Troubled Asset Relief Program ("**TARP**"). No services were provided directly related to these chapter 11 cases.
 - (ii) Penske Automotive Group, Inc. - PwC US has provided actuarial services for Penske Trucking which is mutually owned by the Debtors. No services have been provided to Penske Trucking during these chapter 11 cases.

- (e) Certain PwC US employees, possibly including employees that are involved in the Debtors' chapter 11 cases, are customers of one of the Debtors' dealers or distributors, or otherwise own vehicles manufactured by the Debtors, some of which may be subject to existing warranties or service contracts; and
- (f) As part of its diverse practice, PwC US appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. In addition, PwC US has in the past, worked with or against, and may currently and likely will in the future work with or against other professionals involved in these cases in matters unrelated to the Debtors or these chapter 11 cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the Debtors, and all are unrelated to the Debtors' chapter 11 cases.

17. PwC US performed an inquiry of the PwCIL member firms to determine services related to the Debtors upon notification of these cases. These member firms continue to provide various accounting, tax and advisory services to related entities of the Debtors as well as against related entities of the Debtors. PwC US will utilize the professional services of various PwCIL member firms during these chapter 11 cases. For those member firms, PwC US worked with their respective independence teams to ensure disinterestedness by that member firm and no engagements would be accepted which would be perceived as jeopardizing PwC US' disinterestedness. For those PwCIL member firms not subcontracted by PwC US, their services are invoiced directly to the local entities and not to the Debtors in these chapter 11 cases, unless otherwise authorized by this Court.

18. Based upon these inquiries and review, PwC US thought it was prudent to provide additional disclosure of services provided to other interested parties, related to the Debtors or their affiliates, by our PwCIL member firms known to PwC US:

- (a) Several of our PwC member firms provided services for interested acquiring parties aimed at the potential acquisition of General

Motors Europe including Opel, GM's largest European brand, and SAAB. These services continued post-petition but these PwCIL member firms were not subcontracted by the PwC US firm to assist with the Services.

- (b) One of our member firms provided dispute analysis services for an automotive company against a GM related entity associated with disputes in its joint venture. This member firm was also providing services to the PwC US team and utilized separate professionals pursuant to its internal independence policies. As of the Petition Date, the dispute analysis services were suspended for the duration of these cases.
- (c) Other PwC member firms perform services for various General Motors brand dealerships that may owe money to the Debtors. These are privately owned dealerships and the services the PwC member firms provide to such dealerships are unrelated to these chapter 11 cases.
- (d) Other PwC member firms provide various accounting and tax services for SAAB that are unrelated to these chapter 11 cases.
- (e) Another PwC member firm provided some due diligence for various parties interested in potentially financing General Motors Europe.

19. Despite the size or significance of the relationships with the entities listed on Schedule 2, none of those relationships or services rendered has compromised in any way PwC US' ability to serve as MLC's special accountants and tax advisors with respect to the MLC Accounting Services, for the Engagement Period. To the best of my knowledge, no services have been provided to these entities that could impact their rights in the Debtors' chapter 11 cases, nor does PwC US's involvement in these cases compromise its ability to continue such advisory services.⁸

20. To the best of my knowledge, information and belief, PwC US has not been retained to assist any entity or person other than MLC on matters relating to, or in direct

⁸ Indeed, PwC US believes it is unlikely that any accounting, tax and financial services firm with the expertise necessary to advise the Debtors in these cases could be identified that has no relationships with the Debtors' creditors or other parties-in-interest in unrelated matters.

connection with, these chapter 11 cases. Since June 1, 2009, PwC US has not accepted any engagement for any entity or person other than the Debtors in these chapter 11 cases. PwC US, however, has continued to provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in these cases, provided that such services do not relate to, or have any direct connection with, these chapter 11 cases or the Debtors.

21. To the best of my knowledge, PwC US is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that:

- (a) PwC US is not a creditor, equity security holder or insider of the Debtors;
- (b) None of PwC US' employees was, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer or employee of the Debtors; and
- (c) PwC US does not have an interest materially adverse to the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in, the Debtors, or for any other reason.

22. Despite the efforts described above to identify and disclose PwC US' connections with the entities on Schedule 1, because the Debtors and their non-debtor affiliates have potentially millions of creditors and other relationships, PwC US is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if PwC US discovers additional information that requires disclosure, PwC US will file a supplemental disclosure with the Court as promptly as possible.

Disclosure Concerning Compensation

23. During the 90 days prior to the Petition Date, the Debtors paid a total of \$16,050,329 to PwC US for fees and reimbursed expenses.

24. To the best of my knowledge, PwC US is owed approximately \$465,000 associated with services provided to the Debtors prior to the Petition Date. PwC US has agreed to waive any and all entitlement to make a prepetition claim against the Debtors with respect to any such fees upon approval of the Application. Accordingly, upon its retention, PwC US will not be a "creditor" of the Debtors within the meaning of section 101(10) of the Bankruptcy Code.

25. PwC US has not shared or agreed to share any of its compensation in connection with this matter with any other person or entity.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 18, 2010

/s/ Douglas Tanner

Douglas Tanner, Partner
PRICEWATERHOUSECOOPERS LLP
1900 St. Antoine Street
Detroit, MI 48226
Telephone: (646) 471-7282
Facsimile: (813) 329-4060

Schedule 1

Master Retention Checklist

Current Members of Board of Directors for General Motors Corporation

Former Members of Board of Directors of General Motors Corporation (past 3 years)

Affiliations of Current Members of Board of Directors of General Motors Corporation

Current Officers of General Motors Corporation

Former Officers of General Motors Corporation (past 3 years)

Other Key Executives and Professionals of Affiliates

Current Significant Shareholders (top 5%)

Top 25 Shareholders

Other names each of the Debtor entities are known as (including trade names and aliases (up to 8 years) (a/k/a, d/b/a, f/k/a))

Largest 50 Bondholders

Top 100 Unsecured Creditors as of May 29, 2009 (other than individual bondholders)

Utility Companies

Insurance Providers

Counterparties to Major Contracts (financing agreements, executory contracts, leases, and other agreements)

Taxing Authorities

Investments as a Limited Partnership

Joint Venture Parties

Former GM Entities

Indenture Trustees (including any parties to GM municipal bond financing arrangements)

Underwriting Investment Banks for GM's securities (for all securities issued or outstanding and for the prior 3 years, including investment banks used in private placement transactions)

Governmental and State Regulatory Agencies

Secured Creditors Other Than Major Secured Lenders

Major Secured Lenders

Professionals Employed

Retention Applicants

Major Customers

Top 100 Suppliers

Strategic Alliances

Unions/Non-Debtor Parties to Collective Bargaining Agreements

Major Litigation Claimants

Professionals Retained by Significant Creditor Groups

Entities in which GM owns an equity interest

Judges for the United States Bankruptcy Court for the Southern District of New York

United States Trustees for the Southern District of New York

Current Members of Board of Directors of Saturn, LLC

Affiliations of Current Members of Board of Directors of Saturn, LLC

Former Members of Board of Directors of Saturn, LLC (past 3 years)

Current Officers of Saturn, LLC

Former Officers of Saturn, LLC (past 3 years)

Current Members of Board of Directors of Saturn Distribution Corporation

Affiliations of Current Members of Board of Directors of Saturn Distribution Corporation

Former Members of Board of Directors of Saturn Distribution Corporation (past 3 years)

Current Officers of Saturn Distribution Corporation

Former Officers of Saturn Distribution Corporation (past 3 years)

Current Members of Board of Directors of Chevrolet-Saturn of Harlem, Inc.

Affiliations of Current Members of Board of Directors of Chevrolet-Saturn of Harlem, Inc.

Former Members of Board of Directors of Chevrolet-Saturn of Harlem, Inc. (past 3 years)

Current Officers of Chevrolet-Saturn of Harlem, Inc.

Former Officers of Chevrolet-Saturn of Harlem, Inc.

Schedule 2

Motors Liquidation Company

Interested Party Listing - PwC US or its affiliates currently perform or have previously performed services in matters unrelated to these Chapter 11 Cases to the following individuals or entities or have other relationships with such entities, such as banking relationships. Out of an abundance of caution, where it is unclear whether a party in interest is the same entity or affiliated with an entity that is or was represented by PwC US, such parties in interest are listed below:

RELATIONSHIPS KNOWN

(Attached as table, with the subtitles referring to the categories used by the Debtors)

Affiliations of John H. Bryan

Banc One Corporation
BP Amoco p.l.c
Buckeye Technologies Inc.
Goldman Sachs Group Inc.
Member of the Business Council of Grocery Manufacturers of America
Sara Lee Corp.
School of the Art Institute of Chicago
First National Bank of Chicago
University of Chicago

Affiliations of George M.C. Fisher Ph.D.

Allianz International in Germany
American Express Company
AT&T Corp. (Prior)
Chairman of the Industry Policy Advisory Committee (IPAC)
Comcast Corporation
Eastman Kodak Company
Eli Lilly & Co.(Prior)
Intelsat Corporation
Kodak
Motorola Inc.
President's Advisory Council for Trade Policy and Negotiations
The DIRECTV Group
Upromise, Inc.
VISANT Corporation

Affiliations of Kent Kresa

Avery Dennison Corporation
California Institute of Technology
Carlyle Partners IV, L.P. (Prior)
Carlyle Partners V, L.P. (Prior)
Chrysler LLC (Prior)
Defense Advanced Research Projects Agency
Flour Corporation
Northrop Grumman Corp.(Prior)
Northrop Grumman Corporation

Carlyle Group (Prior)

Private Sector Council (Prior)

Affiliations of Philip A. Laskawy

Cap Gemini S.A.
Discover Financial Services
Fannie Mae
Goodyear Tire & Rubber Co. (Prior)
Heidrick & Struggles International Inc. (Prior)
Henry Schein Inc.
Lazard Group LLC
Lazard Ltd.

Loews Corporation
Progressive Corp. (Prior)
Federal National Mortgage Association

Affiliations of Erskine B. Bowles

Carousel Capital
Carousel Capital II, L.P.
Carousel Capital III, L.P.
Cousins Properties Inc.
Forstmann Little & Co. (Prior)
General Partner at Forstmann Little and Co. (prior)
Krispy Kreme Doughnuts Inc. (Prior)
McLeod USA Incorporated (Prior)
Merck & Co. Inc. (Prior)
Morgan Stanley and Co.
President of the University of North Carolina System
Research Triangle Institute
Summit Park Partners
University of North Carolina
VF Corp. (Prior)
VF Corporation
Wachovia Corporation (prior)
American Airlines Inc.
American Bankers Insurance Group
AMR Corporation

BellSouth Corp.
BellSouth Telecommunications, Inc.
Burger King Corporation
Burger King Holdings Inc. (Prior)
FPL Group Inc. (Prior)
Merrill Lynch & Co. Inc.
Merrill Lynch Canada Finance Company
Merrill Lynch International & Co Cv
Merrill Lynch Preferred Capital Trust III
Merrill Lynch Preferred Funding III LP
Merrill Lynch Preferred Funding IV LP
Merrill Lynch Preferred Funding V LP
Home Depot, Inc.
Yupi Internet Inc. (Prior)

Affiliations of Erroll B. Davis, Jr.

Alliant Energy Resources, Inc. (Prior)
Board of Trustees of Carnegie Mellon University
Board of Trustees of the University of Chicago
Carnegie Mellon University
Electric Power Research Institute
Federal Reserve Bank of Chicago Advisory Board
Ford Motor Co.
PPG Industries Inc. (Prior)
Union Pacific Corp.
Xerox Corp.

Affiliations of E. Neville Isdell

BT Group plc (LSE:BT.A) (Prior)
Coca-Cola Beverages PLC
Coca-Cola Company
Coca-Cola HBC
Scottish & Newcastle PLC
Scottish & Newcastle UK Limited (Prior)
SunTrust Banks Inc. (Prior)

Affiliations of Karen L. Katen

American Cancer Society Research Foundation
American Diabetes Association Board of Corporate Advisors
Catalyst, Inc.
Harris Corp.
L'Air Liquide SA
Pfizer
Pfizer Inc. (Prior)
RAND Corporation
The Home Depot, Inc.

Affiliations of Ellen J. Kullman

Board of Overseers at Tufts University School of Engineering
DuPont Automotive Co.

Affiliations of Kathryn V. Marinello

Ceridian Corp.
General Electric Co.
First Data Corporation
U.S. Bank Card Services, a wholly owned subsidiary of U.S. Bank
Member of The Business Roundtable
Ceridian Corporation
General Electric Co. (Prior)

Affiliations of Eckhard Pfeiffer

Biogen Idec Ma Inc. (Prior)
Biogen Inc.

Compaq Computer Corporation
Deutsche Bank AG
Ericsson Inc.
IFCO Systems NV (Prior)
Intershop Communications AG (Prior)
Southern Methodist University - Edwin L. Cox School of Business
Syntek Capital AG

Former Officers of General Motors Corporation (past 3 years)

Robert A. Lutz
Robert S. Osborne
Ralph J Szygenda
Ray G. Young
Kenneth W. Cole
Steven J. Harris

Current Significant Shareholders (top 5%)

State Street Global Advisors (US)

Top 25 Shareholders

State Street Global Advisors, Inc.
Dodge & Cox
Brandes Investment Partners, L.P.
Credit Suisse Securities (USA) LLC, Investment Arm
Vanguard Group, Inc.
Mellon Capital Management Corporation
TCW Asset Management Company
Southeastern Asset Management, Inc.
Capital Research and Management Company
Capital International Limited
RiverSource Investments, LLC
T. Rowe Price Associates, Inc.
Tiger Management Corp
Fidelity Management & Research Company
GAMCO Asset Management, Inc.
Barclays Global Investors Limited
New York State Common Retirement Fund
INTECH Investment Management LLC
College Retirement Equities Fund
Lehman Brothers Asset Management Inc

Other names for General Motors Corporation

National Car Rental

Other names for Saturn, LLC

Saturn Corporation
Saturn Motor Car Corporation
GM Saturn Corporation
Saturn Corporation of Delaware

Largest 50 Bondholders

Advent Capital Management
AIG Global Investment Group Inc.
Allianz Global Investment
Barclays Capital Inc.
BNP Paribas Securities Corp.
Calamos Advisors LLC
Camden Asset Management
Canyon Capital Advisers
Capital Research & Management Co.
Castle Creek Partners, LLC
Citicorp Securities Services Inc.
Citigroup

Davidson Kempner Capital Management
DB Platinum Advisors
Deutsche Bank AG
Elliott International LP
Euroclear Bank
Fidelity Management & Research Co.
Franklin Advisers
GE Asset Management Inc.
Highbridge Capital Management
J.P. Morgan Securities Inc.
JD Capital Management
JMG Capital Partners
King Street Capital Management
Lehman Brothers Inc.
Loomis Sayles & Co. LP
Lord, Abnett & Co., LLC
MacKay Shields LLC
Nicholas Applegate Capital Management
Northwestern Investment Management Co.
Oaktree Capital Management LLC
Pacific Asset Management
Pacific Investment Management Co. LLC
Sandelman Partners, LP
Scepter Holdings Inc.
Southeastern Asset Management
UBS AG London
UBS Global Asset Management (US) Inc.
Wellington Management Co. LLP
Western Asset Management Co.

Top 100 Unsecured Creditors as of May 29, 2009 (other than individual bondholders)

Wilmington Trust (as Indenture Trustee, under indenture dated November 15, 1990; and as Indenture Trustee, under indenture dated December 7, 1995)

Deutsche Bank AG
International Union of Electric, Salary, Machine and Furniture Workers
Delphi
Starcom Media Vest Group
Lear Corporation
Robert Bosch Corp
Magna Inc.
Electronic Data Systems
Johnson Controls LP
TRW Vehicle Safety Systems
Enterprise Rent-A-Car
Vanguard Car Rental USA
Tenneco Inc
Denso International America Inc
International Automotive
Bridgewater Interiors LLC
Emcon Technologies LLC
Autoliv Inc
Faurecia Automotive
Flex N Gate Battle Creek
Hertz
Yazaki North America Inc
AK Steel Corp

Federal Mogul Corp
Cooper Standard Automotive
Nemak SA
Aesop
L & W Engineering Co Inc
The Warranty Group Inc
Hitachi Automotive Prods
Dana Corporation
Hewlett Packard Canada Co
Maclaren Mccann Canada
Fidelity Investments
Isuzu Commercial Truck Of
Campbell Ewald
Health Alliance Plan
Csx Transportation Inc
Mando America Corp
Shiloh Industries Inc
Blue Cross Blue Shield
Superior Industries Intl
Borg Warner Automotive Inc
US Steel Inc
SMW Automotive Corp
Panasonic Corporation
Exxonmobil Oil Corp
Valeo Sistemas Electricos S.L.
Yorozu Automotive Tennessee
Crown Packaging/Polycon Industries
Textron / Kautex
Brake Parts Inc
Mitsubishi Electric
Cobalt Group Inc
AT & T Canada Enterprises
Remy Inc

Henniges Automotive
ABC Group Inc
NYX Inc
Cellco Partnership
Getrag Corporation
Capgemini Canada Inc
TK Holdings Inc
PPG Industries Inc

Utility Companies

AEP (Columbus Sthrn Pwr)
Allegheny Pwr (Potomac Ed)
Alliant Energy (WP&L)
Atmos Energy
Atmos Energy (TXU Gas Co)
Burbank (City of)
CenterPoint Energy Arkla
CenterPoint Energy Gas Trans
Charlotte(City of)
Citizens Gas & Coke Utility
Citizens Thermal Energy I
Columbia Pwr & Wtr Systems
Commonwealth Edison IL
Consolidated Edison
Constellation Eng Proj&Svc

Constellation NewEnergy
Dayton Power & Light Co
Delmarva Power
Delmarva Power
Dominion Virginia Power
DTE Defiance LLC
DTE Energy
DTE Tonawanda LLC
Duke Energy
Duquesne Light Comp
Duquesne Light Energy
Elizabethtown Gas
Empire Natural Gas Corp
Entergy (Power & Light)
Equitable Gas Comp
Gas Recovery Systems Inc
Gas South
Georgia Natural Gas
Hess Corporation
Illinois-American Water Comp
Illuminating Co
Indianapolis Power & Light Co
Los Angeles (City of)
Mansfield (City of)
Monroe Cnty Water Authority
Mountaineer Gas Company
MX Energy
MXenergy Inc
National Fuel Gas Dist Corp
National Fuel Resources Inc
National Grid
New Jersey-American Water Co
NYSEG Solutions
Ohio Edison Company
Oklahoma Natural Gas Co USA
Ontario (Village of)
PECO Energy Company
Pennsylvania-American Wtr Comp
PEPCO Energy Services
Piedmont Natural Gas Comp
Pontiac (City of)
Portland General Electric
Potomac Electric Power Comp
PSE&G
R & M Investments
Reno (City of)
Renovar Shreveport LLC
Romulus (City of)
Sawnee Elec Membership Corp
Sawyer / Teco Gas
Shreveport (City of)
Shreveport Red River Utils LLC
Sierra Pacific Power Co
Solar LLC
Southern California Edison
Southwest Gas Corporation
Sterling Heights (City of)

Tennessee Valley Authority
Toledo Edison Company
Toro Energy of Indiana LLC
Toro Energy of Michigan LLC
Wayne (County of)
Xcel Energy
Atmos Energy Marketing LLC
Columbia Gas Transmission Corp
ConocoPhillips Company
Kansas Gas Service KS
Laclede Energy Resources Inc
Panhandle Eastern Pipe Line Co USA
Trunkline Gas Company LLC
Ameren UE
Baltimore Gas & Electric Co
Alascom INC
AT&T
AT&T Capital Services Inc
AT&T Corp.
BellSouth
BellSouth Business Systems
BellSouth Long Distance
Century Telephone
Cincinnati Bell
Consolidated
Embarq Communications Inc
Fairpoint Communications
Frontier
Granite
Hawaiian Telcom Inc.
MCI
Qwest
SBC
SBC Internet Services
Southwestern Bell
Southwestern Bell Corp.
Sprint
TDS Telecom
Verizon
Verizon Business
Verizon Communications
EDS LLC

Insurance Providers

Marsh Inc.
Aon Inc.
ACE
AIG
Allianz
National Union
Great American
AAU
Lloyds
General International Limited
AIU
Lexington
Chubb
Travellers

Travellers
GMAC Re
Vigilant
Glencairn
Goss
ESIS
HSB
National Union Fire Insurance Company of Pittsburgh

Counterparties to Major Contracts (financing agreements, executory contracts, leases, and other agreements)

New United Motor Manufacturing, Inc.
Daewoo Motor Co Ltd
Korea Development Bank
Government of Republic of Uzbekistan
PNC Leasing, LLC
U.S. Bank Trust National Association
Cabot II-FL3B01, LLC
Massachusetts Industrial Finance Agency
City of Indianapolis, Indiana
General Electric Capital Corporation
Suntrust Leasing Corporation
Barclays Bank PLC
Citibank Korea Inc.
Citibank Istanbul
Barclays Bank of Kenya Limited

Taxing Authorities

Bossier City Parish
Caddo Parish
Calcasieu Parish
City Of Bellevue
City Of Fort Collins
City Of Glendale
City Of Longview Finance Dept- B&O Taxes
City Of Pell City
City Of Seattle Revenue & Consumer Affairs
City Of Tacoma Dept Of Finance, Tax & License Div.
Cullman County
Kansas Department Of Revenue
Sales Tax Division –Alatax
Franchise Tax Board
SC Department Of Revenue Corporation Return

Investments as a Limited Partnership

Accutite Medical Ventures, LLC
Apollo Management, L.P.
Ascend Technology Ventures
Austin Ventures
Brantley Partners
Detroit Investment Fund
Focus Ventures
General Motors Investment Management Corporation
Metalmark Capital LLC
Nordic Capital
Quantum Energy Partners
Wind Point Partners

Joint Venture Parties

A. ASIA-PACIFIC

1 - Korea

General Motors Corporation
2 - China
General Motors Corporation
Liuzhou Automotive Transport Co.

3 - Taiwan

Yulon Motor Company, Ltd.

4 - Malaysia

B. EUROPE

Italy

Caterpillar Logistics Supply Chain Services Italia S.r.l.

Caterpillar Logistics Services International NV
Caterpillar Logistics Services Inc.

General Motors Europe Holdings S.A.

General Motors Europe AG

VM Motori S.p.A. and VM Holdings B.V.

GM Europe

2 - Netherlands

General Motors Limited

Isuzu Motors Limited

ISPOL-IMG Holdings B.V.

3 - Poland

FIAT – GM Powertrain B.V.

OnStar Corporation

4 - Russia

GM Auslandprojekte GmbH

European Bank for Reconstruction and Development

5 - Uzbekistan

General Motors Corporation

General Motors International Holdings, Inc.

JSC UZavtosanOat

GM Daewoo Auto & Technology Co.

C. Latin America, Africa and Middle East

1 - Colombia

General Motors Corporation

Isuzu Motors Limited

2 - Ecuador

General Motors Corporation

Isuzu Motors Limited

3 - Egypt

General Motors Corporation

Isuzu Motors Limited

4 - South Africa

General Motors Corporation

Isuzu Motors Limited

Former GM Entities

GMAC

Delphi

Indenture Trustees (including any parties to GM municipal bond financing arrangements)

Bank of New York

Citibank, N.A.

Deutsche Bank AG London

U.S. Bank N.A.

Underwriting Investment Banks for GM's securities (for all securities issued or outstanding and for the prior 3 years, including investment banks used in private placement transactions)

Banc of America Securities LLC
Barclays Capital Inc.
Bear, Stearns & Co. Inc.
Citigroup Global Markets Inc.
Credit Suisse Securities (USA) LLC
Deutsche Bank Securities Inc.
Goldman, Sachs & Co.
Greenwich Capital Markets, Inc.
J. P. Morgan Securities Inc.
Merrill Lynch
Morgan Stanley & Co. Incorporated
Samuel A. Ramirez & Co., Inc.
UBS Securities LLC
Pierce, Fenner & Smith Incorporated

Governmental and State Regulatory Agencies

United States Department of Justice
Department of Labor
Department of Transportation
Department of the Treasury
Federal Trade Commission
Securities and Exchange Commission
Patent & Trademark Office
Department of the Interior
Internal Revenue Service

Secured Creditors Other Than Major Secured Lenders

United States Department of the Treasury
Citicorp USA, Inc.
JPMorgan Chase Bank, N.A.

Major Secured Lenders

Term Loan Secured Lenders

Aegon Transamer MFS Hi Yld
Ares IIR IVR CLO Ltd
Ares IX CLO Ltd
Ares VIII CLI Ltd
Ares VIR CLO Ltd
Ares VR CLO Ltd
Ares XI CLO Ltd
California State Teachers Ret
Canadian Imperial Bk Comm
Canyon Cap Cdo 2002-1 Ltd
Caterpillar Inc Mstr Pen Tr
Chatham Light II CLO
City Of Milwaukee Employers Re
City Of Oakland Police
Cuna Mutual Ins Society
Cypress Tree Intl Ln Holding C
Eaton Vance Cdo IX Ltd
Emerald Orchard Ltd
Evergreen Core Plus Bd Fd
Fortress Cr Invs I Ltd
Fortress Cr Invs II Ltd
Four Corners CLO II Ltd
Genesis CLO 2007-1 Ltd

Goldentree Ln Opp III Ltd
GPC 69 LLC
GPC 69 LLC
Harbour Town Funding LLC
Hewlett-Packard Co
Highland Credit Opp CDO Ltd
Ill Teachers Ret Sys Stpl
Illinois Municipal Retire Fund
Katonah 2007-I CLO
Mackay Shlds Coreplusalpha Ltd
Madison Park Fdg III Ltd
Marathon CLO I
Marathon CLO II Ltd
Mariner LDC
Marlborough Street CLO Ltd
Meritage Fd Ltd
Mfs Charter Inc Tr
Mfs Charter Inc Tr
Nash Point CLO
National City Bank
New York Life Ins GP Port Alp
Oak Hill Cr Part III
Oaktree - Emp Ret Fd City Of D
OCM High Yield Plus Fd LP
Oppenheimer Sr Fltg Rt Fd
Phoenix Edge Sr Fd Multi Sect
Phoenix Edge-Multi-Sec Fix Inc
Pimco Fairway Loan Funding Co
Reams - Brd Of Pen Presbyteria
Royal Bk Of Scot PLC
Sanctuary Clear Creek
Sanford Bernstein II Interm Du
Sanford Bernstein Interm Dur P
Seattle City Empl Retire
TCW -Park Avenue Ln Tr
XX - Wells Cap Mgmt 18866500
XX -Lehman Brothers First Trust
XX -Lehman Brothers High Income
Credit Revolver Secured Lenders
Australia & New Zealand Bank
Bank of America
Bank of China
Bank of Montreal
Bank of New York
Bank of Nova Scotia
Barclays Bank
Bayerische Landesbank
BBVA
Bear Stearns
BNP Paribas
Calyon
CIBC
Citigroup
Comerica Bank
Commerzbank AG
Credit Suisse
Deutsche Bank

Dresdner Bank
Fifth Third Bank
Fortis
Goldman Sachs
Helaba (Landesbank Hessen)
HSBC
ING Bank
JP Morgan Chase
KBC Bank
Key Bank
Lloyds
Mellon Bank
Merrill Lynch Bank
Mizuho Corporate Bank
Morgan Stanley
Nordea Bank
RBS
SE Banken
SMBC
Societe Generale
Standard Chartered Bank
UBS AG
WestLB
Citibank, N.A.

Professionals Employed

ABN AMRO, Inc.
AG Edwards Inc.
Bear Stearns International Limited
Bear, Stearns & Co. Inc.
Blackstone Group L.P.
BNP Paribas
Citibank, National Association (Las Vegas, NV)
Citigroup CIB
Computershare Trust Company, NA
Credit Suisse
Daiwa Europe (Deutschland) GmbH
Davis Polk & Wardwell
Deutsche Bank Securities Inc.
Goldman Sachs Group Inc.
Goldman, Sachs & Co.
J.P. Morgan & Co. Inc.
J.P. Morgan Securities Inc.
Jones Day
JPMorgan Chase & Co
Kirkland & Ellis LLP
Merrill Lynch & Co., Inc.
Merrill Lynch International Limited
Merrill Lynch, Pierce, Fenner & Smith Incorporated
Morgan Stanley
Morgan Stanley & Co. Incorporated
Richards, Layton & Finger
Bank of New York Mellon Corporation
Weil, Gotshal & Manges LLP
White & Case, L.L.P.

Retention Applicants

Alix Partners
Evercore Partners

Cravath, Swaine & Moore LLP
Blackstone Group L.P.
Morgan Stanley
Ernst & Young
Resource Global Professionals
Acteon
Jenner & Block

Major Customers

AMERCO
American Creek Resources Ltd.
Avis Budget Car Rental, LLC
Avis Budget Group, Inc.
Brunswick Corp.
CarMax Inc.
CFAO
Combined Motor Holdings Ltd.
Delphi Corp.
Europcar Groupe S.A.
GMAC LLC
GMAC LLC
Group 1 Automotive Inc.
Hydrogenics Corp.
Imperial Holdings Ltd.
Infomedia Ltd.
Linamar Hungary Autóipari és Gépgyártó Nyilvánosan Működő Részvénytársaság
Lookers plc
Quantum Telecom, Inc.
Residential Capital LLC
SAIC Motor Corporation Limited
Sense Technologies Inc.
Sonavox International Holdings Ltd.
Sonic Automotive Inc.
Starsauto Pte Ltd.
Super Group Ltd.
The Hertz Corporation
Tunas Ridean PT
WBL Corp. Ltd.
Woods Industries Inc
XM Satellite Radio Holdings Inc.
XM Satellite Radio, Inc.

Top 100 Suppliers

ABC Group Inc.
AIG Vantage Capital LP.
Aisin Seiki Co Ltd.
Allison Transmission Inc.
AP Plasman Corp.
Arvinmeritor Inc.
Autoliv Inc.
Ballard Power Systems Inc.
Borg Warner Inc.
Bosch, Robert Stiftung GmbH
Bose Corp.
Bridgestone Corp.
Challenge Mfg Co.
Compagnie Generale Des Etablissements
Concord International Inc.

Continental AG
Continental Plastics Co.
Cooper-Standard Holdings Inc.
Dana Holding Corp.
Delphi Corp.
Denso Corp.
Eaton Corp.
Exedy Corp.
Fiat Spa
Flex-N-Gate Corp.
GKN Plc

Goodyear Tire & Rubber Co.
Grupo Antolin Irausa SA
Guardian Industries Corp.
Hayes Lemmerz International Inc.
Henniges Automotive Holding Inc.
Hilite International Inc.
Hitachi Ltd.
Icahn Enterprises LP
Illinois Tool Works Inc.
Inergy Automotive Systems
Isuzu Motors Ltd.
JCIM US LLC
Johnson Controls Inc.
Key Safety Systems Inc.
Kohlberg & Co LLC
Lear Corp.
Linamar Corp.
Magna International Inc.
Mahle-Stiftung GmbH
Mando Corp.
Mitsubishi Electric Corp.
Mold Masters Co.
Morgan, JP Chase & Co
Noble International Ltd.
Peugeot SA
Tenneco Inc.
Textron Inc.
TI Automotive Ltd.
Tomkins Plc
Valeo
Yazaki Corp.
Yorozu Corp.

Strategic Alliances

Carnegie Mellon University
Daechang Forging Co., Ltd.
Ford Motor Co.
Freudenberg-NOK General Partnership
Hydrogenics Corp.
Veolia Environnement SA
VeraSun Energy Corporation

Unions/Non-Debtor Parties to Collective Bargaining Agreements

IAM
IBEW

Major Litigation Claimants

Mary M. Brewer

EPA Region III
Bryant
Hunter
Allgood

Professionals Retained by Significant Creditor Groups

Cadwalader Wickersham and Taft LLP
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Houlihan Lokey
Lazard Ltd.
Brown Rudnick
Morgan, Lewis & Bockius

Entities in which GM owns an equity interest

This list is based on the entities disclosed in Exhibit 21 to the 2008 10-K, a list of direct investments included in the Capital IQ Report, and the organizational charts provided by GM.

Latin America, Africa, and Middle East

Elasto S.A.

Europe

Adam Opel GmbH
Caterpillar Logistics Supply Chain Services GMBG
Caterpillar Logistics Supply Chain Services Italia S.R.L.
GM Automotive UK Limited
IBC Vehicles (Distribution) Limited
Vauxhall Engineering Centre Ltd.

North America – Dealerships

Cadillac Hummer Of London Inc.
Champion Buick Pontiac GMC, Inc.
Danny Beck Chevrolet, Inc.
Florence Buick- GMC, Inc.
Florence Chevrolet, Inc. (Tom Gill Chevrolet)
Grayson Motors Of Texas, Inc.
Integrity Saturn Of Chattanooga, Inc. (Saturn Of Chattanooga)
Ken Behlmann Automotive Services, Inc.
Metro Saab, Inc.
Oakland Automotive Center, Inc.
Vanover Chevrolet, Inc.

North America – Dormant

GMAC Auto Lease Purchase Corporation

North America – Holding Companies

El-Mo Holding I Corporation
Vector SCM, LLC

North America – Joint Ventures

Aerovironment, Inc.
Cami Automotive, Inc.
GSI Lumonics
New United Motor Manufacturing, Inc.
United Online, Inc.
Vector Scm Mexico S. Del. De Cv
New United Motor Manufacturing, Inc.

North America – Operating Entities

GMAM Real Estate I, LLC

Miscellaneous

CJSC GM-Avtovaz
GMAC
Millbrook Pension Management Limited
Opel Belgium NV
Vector SCM Asia Pacific Pte. Ltd.

Vector SCM Australia Pty. Ltd.
Vector SCM Shanghai Co., Ltd.
Vector SCM, GmbH
Vector SCM Mexico S. de R.L. de CV
Leucadia National Corp.

Professionals Retained in These Chapter 11 Cases

Weil, Gotshal & Manges
Jenner & Block
Jones Day
Baker & McKenzie
Kramer Levin Naftalis & Frankel LLP
FTI Consulting

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

**ORDER PURSUANT TO 11 U.S.C. § 327(a) AND FED. R. BANKR. P.
2014 AUTHORIZING THE RETENTION AND EMPLOYMENT OF
PRICEWATERHOUSECOOPERS LLP AS SPECIAL ACCOUNTANTS
AND TAX ADVISORS, FOR THE PERIOD JUNE 1, 2009 THROUGH JULY 9, 2009**

Upon the Application, dated May 18, 2010 (the “**Application**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation), as debtor in possession, pursuant to section 327(a) of title 11, United States Code (“**Bankruptcy Code**”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (“**Bankruptcy Rules**”), and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”) for entry of an order authorizing the retention and employment of PricewaterhouseCoopers LLP (“**PwC US**”) as special accountants and tax advisors, for the period June 1, 2009 through and including July 9, 2009 (the “**Engagement Period**”), pursuant to those certain engagement letters dated January 30, 2008, January 12, 2009, and April 24, 2009 (the “**Engagement Letters**”), as more fully described in the Application; and due and proper notice of the Application having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Application is in the best interests of the Debtors, their

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Application is granted as provided herein; and it is further

ORDERED that, pursuant to section 327(a) of the Bankruptcy Code, the Debtors are authorized to retain and employ PwC US as their special accountants and tax advisors, for the Engagement Period, and for the limited scope of services described in the Application as the MLC Accounting Services, on the terms and conditions generally described and set forth in the Engagement Letters; and it is further

ORDERED that PwC US shall file with the Court a final fee application in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures as may be fixed by order of this Court, including but not limited to the Court's Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711]; and it is further

ORDERED that all requests of PwC US for payment of indemnity pursuant to the Engagement Letters shall be made by means of an application and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Engagement Letters and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided, however*, that in no event shall PwC US be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct; and it is further

ORDERED that to the extent this Order is inconsistent with the Engagement Letters, this Order shall govern; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2010

United States Bankruptcy Judge